

Alaska Department of Revenue
Tax Division
FY 03 Cigarette and Other Tobacco Products Summary

All data is updated monthly. Any changes from previous months data can be due to late filing, amended filings or departmental adjustments.

Cigarettes

| <u>Category</u> | <u>Jun-02</u> | <u>Jul-02</u> | <u>Aug-02</u> | <u>Sep-02</u> | <u>Oct-02</u> | <u>Nov-02</u> | <u>Dec-02</u> | <u>Jan-03</u> | <u>Feb-03</u> | <u>Mar-03</u> | <u>Apr-03</u> | <u>May-03</u> | <u>Grand Total</u> |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------------|
| Total Cigarettes Purchased or Sold (See Note 1) | 74,840,523 | 79,398,822 | 77,094,810 | 73,355,990 | 69,447,530 | 63,761,460 | 61,297,307 | 59,403,550 | 66,793,620 | 60,466,410 | 63,401,920 | 70,681,940 | 819,943,882 |
| Less Military Sales (See Note 1) | 114,600 | 70,000 | 68,200 | 33,000 | 41,200 | 27,000 | 42,600 | 25,600 | 36,400 | 47,000 | 92,600 | 87,800 | 686,000 |
| Less Indian Sales | 391,500 | 392,600 | 432,400 | 299,900 | 379,800 | 323,800 | 334,550 | 273,420 | 274,600 | 355,740 | 417,100 | 310,000 | 4,185,410 |
| Less Other Credits | 849,430 | 874,290 | 725,320 | 731,480 | 628,580 | 360,300 | 732,680 | 290,760 | 462,255 | 1,330,200 | 361,270 | 402,600 | 7,749,165 |
| Net Taxable Volume | 73,484,993 | 78,061,932 | 75,868,890 | 72,291,610 | 68,397,950 | 63,050,360 | 60,187,477 | 58,813,770 | 66,020,365 | 58,733,470 | 62,530,950 | 69,881,540 | 807,323,307 |
| Tax Rate Per Cigarette | \$0.05 | \$0.05 | \$0.05 | \$0.05 | \$0.05 | \$0.05 | \$0.05 | \$0.05 | \$0.05 | \$0.05 | \$0.05 | \$0.05 | \$0.05 |
| Cigarette Tax Liability | \$3,674,250 | \$3,903,097 | \$3,793,445 | \$3,614,581 | \$3,419,898 | \$3,152,518 | \$3,009,374 | \$2,940,689 | \$3,301,018 | \$2,936,674 | \$3,126,548 | \$3,494,077 | \$40,366,165 |

Other Tobacco Products

| | | | | | | | | | | | | | |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Total Wholesale Value | \$772,738 | \$954,931 | \$787,539 | \$790,668 | \$738,632 | \$662,719 | \$686,921 | \$614,397 | \$695,673 | \$683,448 | \$797,032 | \$807,882 | \$8,992,579 |
| Less Military Sales | 1,137 | 1,519 | 1,337 | 806 | 1,615 | 806 | 1,302 | 612 | 920 | 1,757 | 1,538 | 1,890 | \$15,238 |
| Less Indian Sales | 5,105 | 4,857 | 5,105 | 5,300 | 5,892 | 4,240 | 5,170 | 2,975 | 4,074 | 4,588 | 6,666 | 5,280 | \$59,252 |
| Less Other Credits | 2,525 | 5,675 | 26,503 | 7,390 | 14,284 | 343 | 3,285 | 5,335 | 1,652 | 4,782 | 14,892 | 16,286 | \$102,950 |
| Taxable Wholesale Value | 763,971 | 942,881 | 754,595 | 777,172 | 716,842 | 657,330 | 677,164 | 605,474 | 689,027 | 672,321 | 773,936 | 784,425 | 8,815,138 |
| Tax Rate | 75% | 75% | 75% | 75% | 75% | 75% | 75% | 75% | 75% | 75% | 75% | 75% | 75% |
| Other Tobacco Products Tax (OTP) Liability | \$572,978 | \$707,161 | \$565,946 | \$582,879 | \$537,631 | \$492,997 | \$507,873 | \$454,106 | \$516,770 | \$504,241 | \$580,452 | \$588,319 | \$6,611,354 |
| Combined Cigarette and OTP Tax Liability | \$4,247,228 | \$4,610,257 | \$4,359,391 | \$4,197,459 | \$3,957,529 | \$3,645,515 | \$3,517,247 | \$3,394,794 | \$3,817,789 | \$3,440,915 | \$3,707,000 | \$4,082,396 | \$46,977,519 |
| Less 0.4% Commission | (16,989) | (18,441) | (17,438) | (16,790) | (15,830) | (14,582) | (14,069) | (13,579) | (15,271) | (13,764) | (14,828) | (16,330) | (187,910) |
| | \$4,230,239 | \$4,591,816 | \$4,341,953 | \$4,180,669 | \$3,941,699 | \$3,630,933 | \$3,503,178 | \$3,381,215 | \$3,802,518 | \$3,427,151 | \$3,692,172 | \$4,066,067 | \$46,789,609 |

Note 1: Manufacturers direct military sales not included